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Attorneys for Defendant
ROWLAND MARCUS ANDRADE

IN THE UNITED STATES DISTRICT COURT
IN AND FOR THE NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

THE UNITED STATES OF AMERICA,
Plaintiff,
vs.
ROWLAND MARCUS ANDRADE,
Defendant.
Case No.: 20-CR-00249-RS
DEFENDANT'S PRELIMINARY RULE
16(b)(1)(C)(iii) DISCLOSURES
REGARDING EXPERT KATHY
JOHNSON, CPA, CFF, CGMA, ABV

Pursuant to Federal Rule of Criminal Procedure, Rule 16(b)(1)(C)(iii), with respect to expert witness Kathy Johnson, CPA, CFF, CGMA, ABV, the following disclosures are

DEFENDANT'S RULE 16(b)(1)(C)(iii) DISCLOSURES REGARDING EXPERT KATHY JOHNSON, CPA,
CFF, CGMA, ABV
UNITED STATES v. ANDRADE, Case # 20 CR. 00240 PS, Page 1

1 offered:

2 **1. A complete statement of all opinions that the defendant will elicit from the witness**
 3 **in the defendant's case-in-chief.**

4 Mr. Andrade has retained Kathy Johnson, a forensic accountant, to assist Mr. Andrade by
 5 reviewing bank accounts, determining categorization of funds, and analyzing the flow of money
 6 relevant to Mr. Andrade's defense. To date, Mr. Andrade has not determined whether or not he
 7 will offer testimony from Ms. Johnson at trial.

8 The government's forensic accountant, Therese Chiu, is expected to testify at trial
 9 regarding her analysis of bank accounts under the control of Mr. Andrade and others, her
 10 categorization of funds, and the flow of funds between accounts. Mr. Andrade makes this
 11 preliminary Rule 16 disclosure because Ms. Johnson may be asked to testify if she finds material
 12 differences between her financial categorization, summaries, or conclusions reached by Chiu.

13 To date the defense has only received Chiu's "PRELIMINARY Financial Summary
 14 Report", together with a list of accounts she examined or omitted from her report. In addition to
 15 not having Chiu's final work product, despite doing substantial amounts of work over the
 16 holidays, Ms. Johnson and her team were unable to complete an analysis of Chiu's work on the
 17 accounts Chiu reviewed that Ms. Johnson had not already reviewed. If and when the defense
 18 determines that it will be necessary to present evidence from Ms. Johnson, Mr. Andrade will
 19 promptly supplement these preliminary disclosures by providing the government with a
 20 statement of Ms. Johnson's anticipated opinion and summary testimony.

21

22 **2. The basis and reasons for the expert's opinion.**

23 To date, Ms. Johnson has formed no opinion that will be introduced by the defense at
 24 trial. Ms. Johnson's analytical and forensic work is not finished.

25 Ms. Johnson has access to all the accounts listed in the attachments to Chiu's preliminary
 26 financial summary report, all of the data provided to the government by Karl Ruzicka, CPA
 27 (contained within the range of placeholder Bates numbers IRS-DOCS-00002925 - IRS-DOCS-
 28 00033656, provided to the defense in the April 29, 2024 discovery production). Ms. Johnson

1 also has access to some accounts statements which were not included in Chiu's analysis, which
 2 may or may not prove relevant to Mr. Andrade's defense.

3 If Ms. Johnson forms any opinion that Mr. Andrade determines will be used at trial, the
 4 defense will promptly identify any other records or account statements relevant to her opinion.

5

6 **3. The witness's qualifications, including a list of all publications authored in the previous**
 7 **10 years.**

8 Along with this disclosure, the defense has provided the government with Ms. Johnson's
 9 CV, which identifies her qualifications by listing her education, experience, and training in the
 10 field of forensic accounting. Her publications and speaking engagements are listed on pages 4-5.

11

12 **4. A list of all other cases in which, during the previous 4 years, the witness has testified as**
 13 **an expert at trial or by deposition.**

14 Ms. Johnson's list of previous testimony is on page 6. This list is current through April,
 15 2024. Mr. Andrade will provide an updated prior-testimony list if necessary, in the event he
 16 determines to call Ms. Johnson as a witness at trial.

17 DATED: January 10, 2025 Respectfully Submitted,
 18 /s/

19 KING & SPALDING LLP, by:
 20 MICHAEL J. SHEPARD
 21 KERRIE C. DENT
 22 DAINEC STEFAN,
 23 and by CINDY A. DIAMOND
 24 Attorneys for Defendant
 25 ROWLAND MARCUS ANDRADE

26 FOR THE EXPERT:

27 I have reviewed the foregoing and agree with its contents.

28 DATED: January 10, 2025

29
 30 *Kathy Johnson*
 31 _____
 32 KATHY JOHNSON, CPA, CFF, CGMA, ABV

33 DEFENDANT'S RULE 16(b)(1)(C)(iii) DISCLOSURES REGARDING EXPERT KATHY JOHNSON, CPA,
 34 CFF, CGMA, ABV

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Kathy A. Johnson, CPA, CFF, CGMA, ABV
Vice President, Forensic Accounting & Economics



Key Expertise

- Civil & Criminal Litigation Support
- Business Valuations
- Financial Forensics and Fraud Investigations
- Family Law
- Estate & Trust Matters
- Economic Damages

Education

MBA, Pepperdine University, 1999
BS, Accounting, The University of Texas at Arlington, 1988

Project Geographical Experience

U.S.

Languages

English

Contact

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kathy.johnson@jsheld.com

Summary of Experience

Kathy Johnson is a forensic accountant and expert witness, with over 25 years of accounting experience. She specializes in family law, business valuations and cash flow analysis, civil and criminal litigation support, estate and trust accounting analysis, fraud investigations, and economic damages. She serves as an expert witness and provides litigation support for partnership dispute resolutions and other accounting & economic issues.

Kathy has held the position of President and CEO, performed forensic accounting services for over one hundred cases. She has served as an expert witness for court appointed and private engagements for civil and criminal cases.

Kathy is also an adjunct university professor. She teaches both graduate and undergraduate courses in forensic accounting, financial accounting, auditing, and ethics. She also teaches certified professional education (CPE) courses to other CPAs for topics that include family law, business valuations, and asset tracing.

Speaking Engagements

Kathy has presented on many topics including Family Law, Forensic Accounting Basics, Careers in Forensic Accounting, Fraud and Its Impact on Small Businesses, Cash Flow Calculations and Business Valuations.

Expert/Testifying Experience

Kathy has presented written and oral expert witness testimony and alternate dispute resolution procedures including mediation and settlement conferences.

Kathy is also involved in the deposition process (including deposition testimony) as an expert witness and professional consultant to legal counsel. Complete list available upon request.

Professional Affiliations/Memberships/Licenses/Training

Certified Public Accountant Texas #060014, 1992
Certified Public Accountant California#117217 2012
Chartered Global Management Accountant (CGMA) – 2012
Certified in Financial Forensics (CFF) – 2014
Cal CPA Leadership Institute – 2009/2013
California Society of CPAs (CalCPA)
American Institute of CPAs (AICPA)

Role at J.S. Held

Kathy Johnson is involved with complex financial disputes relating to litigation support; business valuation and cash flow analysis; family law; civil and criminal litigation support; estate and trust matters; economic damages and fraud investigations.

Kathy A. Johnson, CPA, CFF, CGMA, ABV
Vice President, Forensic Accounting & Economics



Work Experience

J.S. Held, LLC – Forensic Accounting & Economics

Vice President – Family Law, Business Valuations, Cash Flow Analysis, Fraud Investigations, Partnership Disputes, Estate Trust Accounting / Tracing
August 2020 – Present

Unico American Corporation (UNAM)

Board of Directors – Audit Committee

November 2021 – Current

CPA Forensics Plus, Inc.

President and CEO

Family Law, Business Valuation and Cash Flow Analysis, Fraud, Partnership Disputes, Estate Trust Accounting / Tracing
October 2017 – 2020

Partner CPA Forensics Plus, LLP

Tax Preparation and Advisory Services (Sole Proprietorship, S Corp, C Corp, Personal)

Business Consulting

April 2013 – September 2017

California State University, San Bernardino, The University of Redlands, California University Riverside, Cal Poly Pomona, Cal State Long Beach

Adjunct Professor

August 2010 – Current

Teaches Graduate (Fraud & Forensic Auditing, Managerial Accounting and Ethics), Undergraduate (Beginning, Intermediate & Advanced Financial / Managerial Accounting, Accounting Information Systems, Accounting Theory, Accounting Law / Ethics, Auditing), Tax Preparation (Personal, Partnerships, and Corporations)

CPA Exam Review – Business Environmental and Concepts (BEC Section)

VITA (Volunteer Income Tax Assistance Program) – Cal State San Bernardino

California Society of CPAs Education Foundation, Instructor

Family Law 101

Business Valuations

Moore Marsden Calculations

Asset Tracing

Budgeting, Planning & Forecasting

Path to the C Suite

Lynette E. Atchley CPA / PFS, CFP

Tax Contractor

Corporate Tax Returns (S Corp and C Corp)

January 2013 – July 2014

Los Angeles Newspaper Group

Newspapers: San Bernardino Sun, Inland Valley Daily Bulletin, San Gabriel Valley Tribune, Whittier Daily News, Pasadena Star News, Redlands Daily Facts

Vice President of Financial Planning and Analysis, Inland Division

March 2008 – June 2012

Kathy A. Johnson, CPA, CFF, CGMA, ABV
 Vice President, Forensic Accounting & Economics



Finance Director | Controller
 March 2004 – March 2008

The Arizona Republic
 Circulation Manager of Planning & Analysis
 March 2002 – January 2004

San Jose / Silicon Valley Business Journal
 Operations Director
 November 1999 – February 2002

Other Positions Include:
 Regional Marketing Director; USA Today, Atlanta Circulation Office (January 1998 – November 1999)
 Controller, USA TODAY, Los Angeles / San Diego Circulation Office (July 1995 – January 1998)
 Controller, USA TODAY, Houston / New Orleans Circulation Office (December 1992 – July 1995)

MediaNews Group, Inc. (Corporate Office & Subsidiaries)
 Accounting Manager, The Houston Post (September 1989 – December 1992)
 Senior Accountant, MediaNews Group, Inc. – Corporate Office (March 1987 – September 1989)
 Accountant, Dallas Times Herald (April 1985 – March 1987)

Select Project Experience

Professional and Community Association Memberships

California Society of CPAs:

- Chair (2017 – 2018)
- Council Member
- Commission on Diversity Equity and Inclusion (Chair)
- CalCPA Education Foundation (Board of Trustee)
- Inland Empire Chapter (Current Board Member and Past President)
- Litigation Committee Chair (Current)

American Institute of CPA (AICPA)

- Council Member (Current)
- Relations with The Judiciary Subcommittee (Current)
- Relations with The Bar Association Committee (Past Member)
- Future of Learning Task Force (Past Member)
- Controller's Conference (Past Chair)
- Awards Committee (Past Member)

California Board of Accountancy | Enforcement Advisory Committee (Vice Chair)
 The Inland Empire Community Foundation Board (Executive Committee – CFO)
 Community Action Partnership of San Bernardino County (Board Member)
 The Alliance of Black Women Accountants (Vice Chair)
 Redlands Police Community Foundation (Treasurer)
 Redlands Rotary (Member)

Kathy A. Johnson, CPA, CFF, CGMA, ABV
Vice President, Forensic Accounting & Economics



National Association of Federal Equity Receivers (Member)
Los Angeles County Bar Association (Member)
Riverside County Bar Association (Member)
San Bernardino County Bar Association (Member)
Beta Alpha PSI Cal State San Bernardino (Advisor)
San Bernardino Symphony Board (Past Member)
California State Athletic Board (Past Member)
United Way Community Review Committee (Past Member)

Types of Forensic Engagements, Expert Testimony and Depositions

Family Law
Business Valuations
Estate, Trust Tracing
Fraud Investigations
Partnership Disputes
Civil to include Class Action Litigation
Criminal Defense
Tax Court Consulting
Economic Damages

Selected Publications and Speaking Engagements

California Society of CPAs (Education Foundation Presentations)

Family Law 101 (July 2015 – Current)
Business Valuation (May 2019 – Current)
Moore Marsden Calculation (May 2019 – Current)
Budgeting, Planning, & Forecasting (August 2015, June 2016)
Path to the C Suite (August 2015, June 2016)

Sharing Services is Saving, CalCPA Magazine – July 2012

Maintaining the Integrity of the Profession, California Board of Accountancy (CBA) – Winter 2020

A Profession Reflecting Life, Bringing Diversity, Equity, & Inclusion to the Accounting World, CalCPA Magazine – March 2021

The Only One – California Board of Accountancy Newsletter – Summer 2023

AICPA Controllers Conference Presentations (2010 – 2014)

Budgeting, Forecasting, Planning
Shared Service Centers
Controller to CFO
Working in Family-Owned Businesses

California Society of CPA "Financial Literacy Program" Presentations (2011 – Current)

Prototypes / Senator Carol Liu – Dollars and Sense

Moreno Valley Senior Center – Retirement Funding, Dollars and Sense, Saving, Debt Management

State Controller's Community Event – Dollars and Sense, Education and Retirement Funding, Debt Management

African American Leaders for Tomorrow (AALT) Program – Financial Literacy, July 13, 2018 & July 19, 2019

Speaking Engagements

San Bernardino County Bar Association – Family Law and Real Estate Issues – July 2013

Cal Society of CPAs Discussion Group – Forensic Accounting Basics – August 2013

Western States CPE Conference – Future of Learning – August 2014

American Accounting Association Annual Meeting – Future of Learning – August 2014

California Society of CPAs – Careers in Forensic Accounting – November 2015

California Society of CPAs Forensic Services Section – SSARS update – January 2016

Beta Alpha Psi (Cal State San Bernardino) – Forensic Accounting – April 2016

San Bernardino County Bar Association – Cash Flow and the Business Valuation Engagement – July 2016

East West Family Law Council (EWFLC) Presentation – Moore / Marsden – October 2016

CalCPA Education Foundation – Family Law 101 – July 2015 and July 2016, November 2016

Presented by Senator Jeff Stone's Office – Fraud and Internal Control Issues – January 2017

Desert Estate Planning Council – The Forensic Engagement – October 2017

CalCPA Expert Witness Program – Understanding the Big Picture – September 15, 2018

Peninsula D&I High School Outreach Event – October 2018

National Council of Philippine American Canadian Accountants (NCPACA) 32nd Annual Convention – How Fraud Impacts Small Businesses – September 2018

California Trinity University Accounting and Finance Club – Business Valuations – November 2018

IASA Cal Regional Chapter Conf – Fraud / Data and Privacy Security and Its Impact on Small Businesses – December 13, 2018

Estate Planning Council of San Bernardino – Fraud and Its Impact on Small Businesses, Estates & Trusts – March 20, 2019

Multicultural Girls and Mom Math, Financial Literacy and Entrepreneurship Conference – Financial Literacy – April 27, 2019

Shield of Faith Financial Success Seminar – Business Marketing for Success – Financial Literacy – June 1, 2019

Philippine American Society of CPAs of Los Angeles – Who Commits Fraud? Who Pays for Fraud? – July 27, 2019

CalCPA AP/AS Committee Meeting, Hollywood California – Business Valuation –August 29, 2019

California Trinity School of Business, Los Angeles – Who Commits Fraud? Who Pays for Fraud? – September 7, 2019

CalCPA Bakersfield – Fraud and Its Impact on Small Businesses – November 5, 2019

Assembly Member Anthony Rendon – Young Women's Conference – Financial Literacy – February 8, 2020

Diversity, Equity, and Inclusion, Sales Force Data Intelligence Team – August 2020

Road to Reimbursement – CalCPA FSS Family Law Presentation – October 2021

PLI Accounting Presentation – Basics of Accounting – July 19, 2023

AAA Expert Panel for Forensic Accounting – August 12, 2022

Accounting 101 – MyCLE Presentation – September 21, 2022

Podcast: [Finding The Money In Your Divorce with Forensic Accountant Kathy Johnson, CPA, CFF – Grown Girl Divorce: Divorce Support for Black Women](#) - March 26, 2023

The Accounting Cycle and Comparative Accounting: GAAP, IFRS, and Accounting Frameworks – PLI (Practising Law Institute) – June 18, 2023

Fiduciary Duty Panel – NAFER Conference – September 9, 2023

AGA - Forensic Accounting Presentation – October 11, 2023

CalCPA Presentation – Family Law Conference – Tracing Brokerage and Investment Accounts – October 25, 2023

TESTIMONY HISTORY

Deposition Testimonies

Top Priority Couriers v Unity Couriers Services (8/2014)

Marriage of Drieberg (3/2016)

Cheeley Chiropractic, Inc. v Jose Herrera (4/2016)

Wells Fargo Bank v Kaur, et al. (5/2016)

Catherine A. Athens Family Trust / Williams Athens and Tina Athens Perkins v Stavroula Joanne Bostanzoglou (2/2020 | 3/2020)

Hronis Inc. v Timothy D. Denton et.al. (10/31/2022)

Uprise management, LLC and Lion Shirdan v WEF Management, LLC (7/18/2023)

Corvex Master Fund LP et al. v Mohawk Industries (2/23/2024)

Trial & Arbitration Testimonies

Marriage of Razook – Case #FAMRS 1202723 (2/2014 | 3/2016)

Top Priority Couriers v Unity Couriers Services – Case # RIC 1100949 (9/2014)

Green Pharmaceuticals, Inc. – Class Action Case # CIVDS 1108022 (9/2014)

Marriage of Benites – Case # FAMRS 1203487 (10/2014)

Nowakhtar v Gheybi – Case # FAMRS 904145 (5/2016)

Marriage of Shameson – RID 1201889 (4/2017)

Marriage of Drieberg – Case # FAMSS 1000743 (6/2017)

Marriage of Bergquist – Case # FAMRS 801489 (6/2017)

Choong-Dae Kang v Aguina – SWD015783 (8/2017)

Wells Fargo Bank v Kaur, et al. – Case # S-1500-CV276872LHB (12/2017)

Marriage of Duarte – Case # RID 1604626 (5/2019)

Catherine A. Athens Family Trust / Williams Athens and Tina Athens Perkins v Stavroula Joanne Bostanzoglou –
 Case # 18-PRO-01107 (2/2020)

Marriage of Joseph Curreri and Cathye Curreri – Case # BID 546312 (10/2020)

AAPM v Parks White Properties – Case # CIVDS 1511367 (12/2020)

Ford v Ford – Case # FMSS1805771 (2/2022)

Shadi Nasr v Michael Sasani – Case # 20#007757 (3/2022)

The People of the State of California v Frances Montgomery – Case #BA465944